

## ABSTRACT OF THE DISCLOSURE

A method for forming a dual damascene line structure includes forming an inter-metal dielectric including a first region and a second region on a semiconductor substrate, forming a first hard mask material layer on an entire surface of the inter-metal dielectric, removing the first hard mask material layer on the first region, forming a second hard mask material layer on an entire surface of the inter-metal dielectric, forming a hard mask to remove a portion of the first hard mask material layer on the second region, etching the inter-metal dielectric of the first region to a first thickness using the hard mask, exposing the inter-metal dielectric of the second region, and etching the exposed inter-metal dielectric to simultaneously form a via hole and a trench having the via hole.